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POLICY

FINANCIAL, BUDGETARY AND ADMINISTRATIVE MATTERS

ANNUAL REVIEW OF THE FINANCIAL SITUATION, 1989

Report of the Administrator

SUMMARY

The present document constitutes the Administrator's principal report on the financial aspects of the United Nations Development Programme and provides a comprehensive financial review of the activities financed from the United Nations Development Programme account during 1989 and of the financial position as at the end of that year and responds to decisions of the Governing Council described below.

The report includes estimates of anticipated resources and expenditures for 1990 and 1991, as well as information on cost-sharing activities, the status of the Special Measures Fund for the Least Developed Countries and of Special Programme Resources, the placement of United Nations Development Programme funds, the Operational Reserve, the utilization of accumulated non-convertible currencies and information on the UNDP integrated systems review project.

This report also provides information on agency support cost flexibility arrangements in accordance with paragraph 8 of decision 82/36 of 18 June 1982; the status of the Reserve for Field Accommodation and related matters, in accordance with paragraph 5 of decision 82/30 of 18 June 1982 and paragraph 2 of decision 89/57 of 30 June 1989; and management and other support services as per decision 83/5 of 24 June 1983.

The Governing Council is being requested, in paragraph 36 of the present report, for an increase in the allocation for rehabilitation from $650,000 to $2,200,000 and in paragraph 38, for continuation of the authority of the Administrator to overcommit the Reserve for Field Accommodation by up to $10 million. In paragraph 39, he is also requesting more flexibility with regard to office construction.

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ABBREVIATIONS

ACABQ	Advisory Committee on Administrative and Budgetary Questions
AfDB	African Development Bank
AFESD	Arab Fund for Economic and Social Development
AsDB	Asian Development Bank
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
ESCWA	Economic Commission for Western Asia
ESCAP	Economic and Social Commission for Asia and the Pacific
FAO	Food and Agriculture Organization of the United Nations
GCCC	Government cash counterpart contribution
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
IDA	International Development Association
IDB	Inter-American Development Bank
IFAD	International Fund for Agricultural Development
ILO	International Labour Organisation
IMO	International Maritime Organization
IPF	Indicative planning figure
ITC	International Trade Centre
ITU	International Telecommunication Union
JCGP	Joint Consultative Group on Policy
JIU	Joint Inspection Unit
NGO	Non-governmental organization

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OPS	Office for Project Services
SDR	Special Drawing Rights
SMF/LDC	Special Measures Fund for the Least Developed Countries
SPR	Special Programme Resources
UNCDF	United Nations Capital Development Fund
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNRFNRE	United Nations Revolving Fund for Natural Resources Exploration
UNV	United Nations Volunteers
UPU	Universal Postal Union
USAID	United States Agency for International Development
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization
WTO	World Tourism Organization

I. ANNUAL REVIEW OF THE FINANCIAL SITUATION

A. Overview of the financial situation

1. Income and expenditure

1. As has been the practice in past years, the Administrator provides the Governing Council, in this document, with comprehensive financial information on the activities financed from the UNDP Account. It does not include information on trust funds administered by UNDP, which is being provided to the Council in separate documents. In response to the Council's request contained in paragraph 1 of the annex to decision 87/1 of 17 February 1987 that basic statistical and financial data be provided to it for those trust funds which are not required to report in the current year, the Administrator has provided resource planning tables for UNCDF and UNRFNRE in the addendum of this document. Tables 1 and 2 below provide information on the status of the UNDP Account in 1989. These represent the unaudited statement of income and expenditure for the period 1 January to 31 December 1989 and statement of net assets and liabilities as at 31 December 1989. These can be compared with the forecasts for 1989 made in March 1989 and presented to the Council at its thirty-sixth session in document DP/1989/54. The results of 1988 are also provided for the purposes of comparison.

2. In addition, the Administrator presents in these tables his forecasts for 1990 and 1991. These forecasts represent the Administrator's best estimates as of March 1990. For this purpose, and as appropriate, the United Nations operational rates of exchange in effect as of March 1990 have been used in making projections of income and expenditure. Wherever necessary and appropriate, historical patterns and judgemental factors have been used in making projections of other financial elements.

3. Total income in 1989 amounted to $1,153.9 million and total expenditure to $1,206.2 million. This resulted in a net deficit of income over expenditure of $52.3 million, which is attributable to individual funds of the UNDP Account, as shown in table 3. As a result of the deficit of main programme income over expenditure, the balance of the general resources of UNDP decreased from $580.9 million at 31 December 1988 to $523.2 million at 31 December 1989 ($476.4 million if accumulated non-convertible currencies are excluded).

4. As shown in table 1, total income in 1989 amounted to $1,153.9 million, which was $71.7 million less than had been forecast. Income received from voluntary contributions alone was $938.2 million. After application of the accounting linkage for local office costs, income amounted to $932.6 million, which was lower than the forecast by $51.4 million. This resulted primarily from the impact of exchange rates on the value of pledges made for 1989. The fluctuations in exchange rates in 1989 impacted on UNDP resources in two ways:

(a) The value of pledges made in national currencies, in dollar terms, decreased by $58.6 million between 31 December 1988 and the date paid; and

(b) The value of assets held by UNDP in various currencies, including transactional gains or losses on exchange, decreased, in dollar terms, by $37.5 million.

Table 1. Statement of actual and/or forecasts of income and expenditure as at 31 December 1989 for the years 1988 through 1991

(Millions of United States dollars)

	1988 Actual	1989 Forecast	1989 Actual	1989 Variance	1990 Forecast	1991 Forecast
I. INCOME						
Contributions from Governments						
Voluntary pledges (cash receipts)	936.1	990.0	938.2	(51.8)	1 020.0	1 030.0
Less: transfers to Government local office costs	(5.1)	(6.0)	(5.6)	0.4	(6.0)	(6.0)
	931.0	984.0	932.6	(51.4)	1 014.0	1 024.0
Voluntary pledges for the Special Measures Fund for the Least Developed Countries	15.9	16.6	15.2	(1.4)	15.0	15.0
Cost-sharing contributions	115.0	135.0	118.4	(16.6)	120.0	125.0
Cash counterpart contributions for projects	12.7	10.0	9.6	(0.4)	12.5	12.5
	1 074.6	1 145.6	1 075.8	(69.8)	1 161.5	1 176.5
Exchange adjustments on collection of contributions a/	(3.8)	-	(0.5)	(0.5)	-	-
	1 070.8	1 145.6	1 075.3	(70.3)	1 161.5	1 176.5
UNDP extrabudgetary income	19.6	20.0	22.9	2.9	23.0	24.0
Miscellaneous income (net)	72.7	60.0	55.7	(4.3)	60.0	60.0
TOTAL INCOME	1 163.1	1 225.6	1 153.9	(71.7)	1 244.5	1 260.5
II. EXPENDITURE						
Programme expenditure						
From indicative planning figures	678.0	760.0	728.9	(31.1)	815.0	860.0
From Special Programme Resources	20.0	30.0	34.1	4.1	45.0	50.0
From Special Industrial Services	3.0	3.0	3.0	-	3.0	3.2
From the Special Measures Fund for the Least Developed Countries	12.4	13.0	12.0	(1.0)	15.0	15.0
From cost-sharing contributions	109.3	125.0	107.9	(17.1)	115.0	115.0
From Government cash counterpart contributions	9.9	12.0	11.7	(0.3)	14.0	15.0
	832.6	943.0	897.6	(45.4)	1 007.0	1 058.2
Agency support costs	107.0	103.7	112.9	9.2	127.4	133.5
Other costs	4.7	5.0	10.9	5.9	5.5	6.0
UNDP biennial budget expenditure	147.1	172.3	163.4	(8.9)	218.9	229.7
UNDP extrabudgetary expenditure	18.0	20.4	21.4	1.0	23.1	24.9
TOTAL EXPENDITURE	1 109.4	1 244.4	1 206.2	(38.2)	1 381.9	1 452.3
III. EXCESS OF INCOME OVER EXPENDITURE	53.7	(18.8)	(52.3)	(33.5)	(137.4)	(191.8)

a/ Exchange adjustments on payment of pledges are recorded in a separate account in accordance with Financial Rule 104.3. These adjustments arise if the payment is made in currency other than that pledged.

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Table 2. Statement of actual and/or forecasts of net assets and liabilities as at 31 December 1989 for the years 1988 through 1991 a/

(Millions of United States dollars)

	1988 Actual	1989 Forecast	1989 Actual	1989 Variance	1990 Forecast	1991 Forecast
I. ASSETS						
A. Cash						
Convertible currencies	4.8	2.0	5.5	3.5	2.5	3.0
Usable non-convertible currencies	1.1	1.8	1.5	(0.3)	2.0	2.0
Accumulated non-convertible currencies-main programme	45.4	50.1	46.8	(3.3)	51.4	55.0
Rouble holdings for the USSR Trust Fund	2.7	2.0	2.3	0.3	2.0	2.0
Cash at field offices	12.6	15.0	16.3	1.3	15.0	15.0
Government letters of credit	2.7	2.7	2.2	(0.5)	2.5	3.0
Investments						
UNDP main programme	689.2	654.4	640.0	(14.4)	559.6	372.6
Supplementary activities	316.2	315.0	284.1	(30.9)	243.2	239.2
	1 074.7	1 043.0	998.7	(44.3)	878.2	691.8
B. Advances and accounts receivable						
Operating funds provided by UNDP to participating and executing agencies (net)	39.2	45.0	38.8	(6.2)	40.0	45.0
Other amounts receivable	67.5	65.0	82.3	17.3	65.0	65.0
	106.7	110.0	121.1	11.1	105.0	110.0
	1 181.4	1 153.0	1 119.8	(33.2)	983.6	801.8
II. LIABILITIES						
Unliquidated obligations of participating and executing agencies	185.3	180.0	180.7	0.7	185.0	190.0
Other amounts payable	170.8	165.0	200.0	35.0	200.0	200.0
Management services	48.6	50.0	18.1	(31.9)	15.0	20.0
	404.7	395.0	398.8	3.8	400.0	410.0
III. UNEXPENDED CONTRIBUTIONS						
For the Special Measures Fund for the Least Developed Countries	40.3	43.3	43.6	0.3	43.6	43.6
For cost-sharing contributions	127.4	124.1	129.3	5.2	119.3	114.3
For Government cash counterpart contributions	12.7	10.3	6.9	(3.4)	4.9	1.9
For extrabudgetary activities	15.4	15.0	18.0	3.0	17.9	17.0
	195.8	192.7	197.8	5.1	185.7	176.8
	600.5	587.7	596.6	8.9	585.7	586.8
IV. NET ASSETS						
Balance of General Resources	580.9	565.3	523.2	(42.1)	397.9	215.0
Balance of General Resources (Exclusive of accumulated non-convertible currencies)	535.5	515.2	476.4	(38.8)	346.5	160.0

a/ Exclusive of the Operational Reserve ($200 million) and the Reserve for Field Accommodation ($25 million).

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Table 3. 1989 (Deficit)/Surplus of income over expenditure in the UNDP Account by source of funds

Source of funds	Amount (Millions of US dollars)
General Resources	(56.4)
Cost-sharing	1.7
SMF/LDC	3.1
Government cash counterpart	(2.2)
Extrabudgetary activities	1.5
Total surplus of income over expenditure	(52.3)

The first impact is in part reflected in the lower level of pledges reported in 1989 for voluntary contributions. Part of the impact of the change was incorporated in reduced resource projections set out in document DP/1989/54. The second is incorporated in the miscellaneous income amount which was $4.3 million less than anticipated, including losses on exchange for the year of $37.5 million. The latter is more fully explained in section E below (paras. 19-24). Once again, most Member States paid in full during the year (over 96 per cent of pledges for 1989 were paid in 1989). The Administrator is most grateful for the efforts made by Member States in this regard.

5. The impact of exchange rate fluctuations in 1989 resulted in a minimal increase in the value of pledges over those received in 1988, 0.2 per cent, as opposed to an increase of 9.8 per cent from 1987 to 1988. It should be noted that in 1987 pledges increased by 11.7 per cent over 1986 (from $774.4 million in 1986 to $865.3 million in 1987). The Administrator has, of course, raised this in other documents and in consultations regarding the urgent need for substantial increases in voluntary contributions. The analysis for the past three years is summarized in table 4.

6. Total expenditures in 1989 amounted to $1,206.2 million, i.e., $38.2 million less than forecast, all of which is attributable to the shortfall in Programme expenditure of $45.4 million compared to the forecast. The major variances are explained in the analyses of the Programme in paras. 9-10 and paras. 13-18 below.

Table 4. Pledges to UNDP, in 1987, 1988 and 1989

	1987 (Millions of US dollars)	Percentage change	1988 (Millions of US dollars)	Percentage change	1989 (Millions of US dollars)
Pledges valued at preceding 31 December	813.0	19.7	973.6	3.8	1 010.6
Value when received	865.3	9.8	950.1	0.2	952.0
Exchange impact gain/(loss)	52.3		(23.5)		(58.6)

2. Net assets and liabilities

7. A balance sheet variance analysis for 1989 is presented in the boxed section of table 2. The balance of general resources of UNDP as at 31 December 1989 was $523.2 million as against a forecast of $565.3 million. The major reason for this decrease is that income from voluntary contributions in 1989 ($51.8 million) was lower than expected. This was partially offset by the fact that the level of IPF expenditure ($31.1 million) was lower than that forecast. If the balances held in accumulated non-convertible currencies are excluded, the balance of general resources is reduced to $476.4 million. This amount more accurately reflects the level of resources which the Administrator has readily available for expenditure purpose. Investments held on behalf of the main programme as at 31 December 1989 amounted to $640.0 million. Investments made on behalf of the Operational Reserve were $200 million, and for the Reserve for Field Accommodation, $25 million. The amount invested for supplementary activities amounted to $284.1 million. This was held on behalf of the activities shown in table 5 below.

Table 5. Investments as at 31 December 1989: supplementary activities

	(Millions of US dollars)
Unexpended resources for the SMF/LDC, cost-sharing, cash counterpart contributions and extrabudgetary resources	197.8
Trust fund activities	53.2
Management Service Agreements	18.1
Advances received in respect of Agency programmes	15.0
	284.1

8. The level of investments held by UNDP on behalf of the main programme, at any point in time, should be viewed in relation to the magnitude of the financial liabilities and commitments which UNDP has entered into. At 31 December 1989, these included: (a) $200 million recorded as other amounts payable, $105.2 million of which represent liabilities which will need to be met in the short term and (b) unliquidated obligations of the executing agencies amounting to $180.7 million, which will become due for payment during 1990.

3. Programme expenditures

9. Field programme expenditure in 1989 amounted to $897.6 million. Of this amount, $728.9 million represented expenditures against IPF (including $1.2 million of expenditures in respect of add-on funds), $60.8 million against supplementary programmes in the UNDP account and $107.9 million against cost-sharing. The details of expenditure by agencies and source of funds are shown in annex table 6. IPF expenditure in 1989 of $728.9 million, although $31.1 million less than forecast, represents an increase of 7.5 per cent over 1988 ($678.0 million). The increase in delivery, achieved for the fifth year in a row, is a reflection of a gradually ascending, planned expenditure pattern. It confirms that the ongoing actions to ensure an effective programme build-up have yielded the desired results. The continuing build-up of the beginning of the fourth cycle reaffirms the principles underlying the present programming strategy of the need to utilize all the liquid resources available to the Programme in a sustainable and organized manner. However, the 4.1 per cent shortfall in the IPF delivery compared with a target of $760 million can be attributed to two main reasons. First, it may be recalled that the delivery target for 1989 remained at $690 million until the Governing Council authorized additional IPFs by decision 88/31 of 1 July 1988. Of these additional IPFs, $245 million or 50 per cent were released for programming at that time. The expenditure target for 1989 was revised to $760 million, and field offices were informed of the new expenditure targets for each country in August 1988. The time allowed for the build-up of the 1989 programme may have been insufficient for expenditures to reach the new targets. Second, this reduction may also be partly attributed to the introduction of two-year budgeting and to some tightening up by some executing agencies of procedures regarding the recording of unliquidated obligations in response to comments made by UNDP external auditors. Nevertheless, delivery at $728.9 million continues the planned trend of gradually increasing IPF expenditures, which is expected to continue at least into 1990 and 1991.

4. Financial forecasts

10. Tables 1 and 2 above present, inter alia, the Administrator's forecasts of programme activities in 1990 and 1991. Members will recall that, in the report of the Administrator on the mid-term review of resources (DP/1990/7), the expenditure target for 1990 was established at $815 million. Following the Governing Council's approval, by its decision 90/3, of the release of the remaining 25 per cent of additional IPFs and SPR authorized in accordance with decision 88/31, the Administrator informed the Council that he intended to raise the expenditure target

for 1990 to $840 million. In the light of the results achieved for 1989, it would appear quite difficult for the Programme to meet an expenditure target of $840 million for 1990, which is $111 million (15 per cent) higher than the 1989 expenditure. Furthermore, an increase in delivery to $840 million, even if achieved, might lead to programming difficulties later, as the expected level of available resources in future years may be insufficient to enable expenditures to continue to increase in a similar way. The original $815 million expenditure target for 1990 now seems to be more realistic and would permit the establishment of an expenditure target for 1991 of $860 million. These targets for 1990 and 1991 represent a continuation of the gradual increase in programme expenditure, on a continuously ascending path. Expenditure targets remain subject to constant review so as to ensure that the transition to future years will be smooth and commensurate with the projected availability of resources over several years.

11. As has been stated in the past, this gradual build-up of programme expenditure would lead to a reduction in the liquid resources being held by UNDP. At the end of 1989, the balance of UNDP resources available for programming amounted to $523.2 million. It is expected that a further substantial decrease in the balance of resources will occur by the end of 1990, to $397.9 million, to be followed by a further reduction in 1991, to $215.0 million.

B. Cost-sharing arrangements

12. Total cost-sharing expenditure during the year amounted to $107.9 million, exclusive of support costs. This is $1.3 million less than in 1989 and $17.1 million below the forecast presented in document DP/1989/54. Of this amount, $86.8 million was expended as recipient Government project cost-sharing; $3.7 million as recipient Government programme cost-sharing and $17.4 million as third-party cost-sharing. A major part of the shortfall is explained by the fact that the anticipated increases in cost-sharing contributions in 1989 for the Central America programme did not materialize. The reasons outlined with respect to the reduced level of IPF expenditure are equally applicable to cost-sharing expenditures.

13. Annex table 8 (a) provides a country by country analysis of the 1989 income from cost-sharing contributions and Annex table 8 (b) provides additional information on income received under third-party cost-sharing, a summary of which is as follows:

	(Millions of US dollars)
Project cost-sharing by recipient Governments	81.1
Recipient Government programme cost-sharing	0.5
Third-party cost-sharing	37.1
Total	118.7

14. Table 6 below summarizes the movement in the balances of cost-sharing contributions held by UNDP in 1989.

Table 6. Status of cost-sharing contributions held by UNDP in 1989

			(Millions of US dollars)
Balance as at 31 December 1988			127.4
Cost-sharing income during 1989		118.4	
Cost-sharing expenditure during 1989	(107.9)		
Support cost thereon	(8.8)	(116.7)	
		1.7	
Transfer between resources		0.2	
Increase in balance held			1.9
Balance as at 31 December 1989			129.3

15. It is more difficult to give an accurate forecast of cost-sharing expenditures than of IPF expenditure, as these expenditures are dependent on the incidence of cost-sharing contributions received. In the absence of a firm indication at this time that major cost-sharing payments will be received in 1990 for the Central America programme, only $115 million in expenditures for these two years are anticipated.

C. Special Measures Fund for the Least Developed Countries

16. The balance of resources for this Fund as of 31 December 1989 was $40.3 million. An additional amount of $15.2 million was pledged and paid during 1989. The expenditure for 1989 amounted to $12.0 million. The balance of resources available as at 31 December 1989 was $43.6 million. The main reason for the growth in the balance of resources of the Fund is that it is managed on a fully funded basis. This means that funds are released for programming only after they have been received by UNDP and that the entire budgeted amount must be reserved for each project. At the beginning of this year, a consultant was asked to review this programming modality and to advise on the feasibility of introducing a partial funding system. The consultant concluded that since the Fund consisted of a limited number of donors, implementation of a partial funding system would not be an appropriate option, but that consideration could be given to some modification to the existing procedures to facilitate project approvals. Therefore, bearing in mind the high level of available resources in this Fund, the Administrator proposes that he release 90 per cent of the amount of pledges for programming soon after the formal pledges are made, the remaining 10 per cent to be released upon payment of all contributions. This will enable earlier programming of resources, which should result in a higher level of expenditures.

17. Table 7 below provides a summary of the SMF/LDC account for 1989.

Table 7. Status of the Special Measures Fund for the Least Developed Countries

	(Millions of US dollars)
Balance as at 31 December 1988	40.3
Income received during 1989	15.2
Expenditures during 1989	(12.0)
	3.2
Adjustment to prior year's expenditure	0.1
Increase in balance held	3.3
Balance as at 31 December 1989	43.6

D. Special Programme Resources

18. Expenditures under the SPR have been increasing substantially in the past few years - from $11.1 million in 1987 to $20 million in 1988 and to $34.1 million in 1989. The 1989 expenditure represents a 70 per cent increase over 1988 and more than triple the 1987 expenditure level. SPR resources, which were increased by $110 million in decision 88/31, have made this increase in the expenditure level possible. Document DP/1990/8, prepared for the special session of the Governing Council in February 1990 provides additional details, both narrative and tabular, on the status of allocations and commitments against the SPR.

E. Placement of UNDP funds

19. For the financial year 1989, the return on UNDP investments was $64.5 million (6.0 per cent). This resulted from interest earnings of $102.0 million (9.5 per cent) less an amount of $37.5 million (3.5 per cent) in the value of funds held by UNDP as a result of changes in exchange rates during 1989. This compares to a total return for 1988 of $76.7 million (7.1 per cent), of which $87.2 million (8.1 per cent) was from interest earnings and a $10.5 million loss (1.0 per cent) from revaluation of funds held by UNDP.

20. Interest rates in the United States moved upward in the first quarter of 1989, but then began a decline over the balance of the year, while interest rates in Europe and Japan generally rose, contributing to the overall increase in interest income to UNDP. The dollar strengthened substantially over the first half of 1989 before weakening somewhat during the second half of the year. Even so, it finished

the year at a higher level than it began. This strengthening of the dollar resulted in the overall depreciation in the dollar value of non-dollar funds held by UNDP over the course of the year.

21. As in the past, UNDP exchange results can be attributed to the following four sources:

(a) Non-dollar holdings in the Operational Reserve, which are invested in a basket of currencies;

(b) Currencies held by UNDP in the currency of payment of the pledge for utilization in those currencies for operational purposes;

(c) Holdings of accumulated non-convertible currencies; and

(d) Realized gains or losses on exchange resulting from conversion of currencies in accordance with operational needs.

The analysis of the total return in 1989 is as shown in table 8 below:

Table 8. Analysis of total returns

(Millions of United States dollars)

	1988		1989	
Interest income		87.2		102.0
Exchange adjustments on revaluation of currency holdings				
Operational Reserve	0.2		(7.2)	
Accumulated non-convertible currencies	(1.9)		(2.9)	
Currencies held for operational purposes	(6.0)		(20.1)	
Subtotal	(7.7)		(30.2)	
Realized gains/(losses) on exchange	(2.8)		(7.3)	
Total exchange adjustments		(10.5)		(37.5)
Total return		76.7		64.5
Percentage return on investments		7.1%		6.0%

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22. It should be noted that the exchange adjustment arising from the devaluation of currency holdings indicated above can be considered to be of a "book" nature to the extent that national currencies received are spent in that currency. As the United States dollar value of the funds held by UNDP in other currencies depreciates, the United States dollar value of expenditures in those currencies also decreases.

23. Investments placed for the benefit of developing countries amounted to $57.8 million as at 31 December 1989 as compared to $34.9 million as at 31 December 1988. These investments were held primarily in World Bank bonds, the proceeds of which are used for the benefit of developing countries. The bonds constitute a portion of the UNDP Operational Reserve.

24. Details of all investments held by UNDP, other than those held within the Reserve for Field Accommodation are provided in annex table 7.

F. Status of the Operational Reserve

25. The Operational Reserve is currently funded at $200 million. The composition of the Operational Reserve as at 31 December 1989 is shown in the analysis of investments as at 31 December 1989 (annex table 7).

26. With respect to the level of the Operational Reserve, the Administrator is required under Financial Regulation 12.2 to maintain reserves at levels established by the Governing Council. In decision 88/45 of 1 July 1988, the Council suspended the implementation of a formula as the basis for establishing the level of the Operational Reserve and decided to maintain it at a level of $200 million on a fully funded basis during the fourth cycle. At present expenditure levels, the level of the reserve represents approximately two months disbursements. When the reserve was originally established, it was intended to provide three months cash requirements. The retention of $200 million during the fourth cycle has not posed a problem in light of the liquidity position of UNDP. As projected in table 2, the Administrator expects this position to change significantly over the balance of the cycle and in the fifth cycle. The Administrator is proposing a slight modification to the existing formula for calculating the level of reserve, details of which are contained in the report of the Administrator on preparations for the fifth cycle (DP/1990/43).

G. Utilization of accumulated non-convertible currencies

27. UNDP holdings of accumulated non-convertible currencies amounted to $46.8 million as at 31 December 1989. This balance, as indicated in annex table 1, represents a net increase of $1.4 million from 31 December 1988, the result of:

	(Millions of US dollars)
Excess of receipts over disbursements	4.0
Less: revaluation of holding as a result of exchange rate changes	(2.6)
	1.4

Given the level of 1990 pledges and assuming constant exchange rates, it is projected that the holdings of these currencies will amount to $51.4 million at 31 December 1990.

28. As in last year's report, the balance of roubles held in the Trust Fund for the Training in the USSR of Specialists from Developing Countries has been excluded from this presentation. The roubles held for this Trust Fund are reported separately in the balance sheet (table 2).

II. AGENCY SUPPORT COSTS: FLEXIBILITY ARRANGEMENTS

29. In accordance with Governing Council decision 81/40 of 30 June 1981, executing agencies whose annual delivery does not exceed $15 million are eligible for support-cost flexibility. UNDP arrangements relating to reimbursement of support-cost flexibility are contained in detailed guidelines issued by the Administrator in January 1982 and appended to his report on support-cost flexibility arrangements (DP/1982/93) submitted to the Council at its twenty-ninth session (1982).

30. Annex table 2 shows a comparison of forecast and actual amounts relating to delivery of UNDP-financed projects and associated support costs for the six agencies eligible for support-cost flexibility in 1989. The forecast of approximately $5.9 million for total support-cost reimbursement to these agencies was based on detailed data submitted by agencies early in 1989 for that year. By comparison, actual reimbursement for 1989, on a provisional basis, amounted to approximately $5.8 million and represents an average of 18 per cent of project expenditures for these agencies.

31. Estimates of 1990 project expenditures and related support-cost reimbursements for agencies likely to be eligible for flexibility are provided in annex table 3. The table also shows a breakdown of the estimated 1990 total support-cost reimbursements as between the standard 13 per cent rate and the flexibility portion. For these agencies, taken as a group, UNDP is expected to provide support costs at an average of 18 per cent of estimated project expenditures, as compared with the standard 13 per cent for agencies under the normal arrangements. The table further indicates that the reimbursement to these agencies, including flexibility payments, is expected to finance an average of 51 per cent of the total costs which agencies expect to incur in support of UNDP-financed projects. The remaining 49 per cent will be met by agencies from sources other than UNDP.

III. RESERVE FOR FIELD ACCOMMODATION AND RELATED MATTERS

32. The status of the Reserve for Field Accommodation as at 31 December 1989 is presented in annex tables 4 (a) and 4 (b). The total of reserve funds disbursed less repayments as at 31 December 1989 was $9,997,985, consisting of:

	US dollars
Balance of outstanding loans	5 030 655
Work in progress	3 885 434
Household Appliances Rental Scheme	717 661
Repairs and rehabilitation	364 235
	9 997 985

33. Work in progress consists of construction of UNDP office and housing accommodation under either investment or government loan modalities. The sum of $5,920,000 has been committed as loans to Governments and $10,250,000 for direct UNDP investment. An additional amount of $2,795,000 has been committed on the above loans and commitments to cover cost-overruns and finishing and landscaping of both offices and housing units. From these commitments, $3,885,434 has been disbursed, leaving the balance of commitments at $15,079,566. As at 31 December 1989, agreements awaiting signature amounted to $5,800,000 for loans and $2,950,000 for UNDP investment.

34. Because of the revolving nature of the Fund, an amount of $925,000 is expected to flow into the Fund by the end of 1990 from rental income on housing and offices. Rental income under the Household Appliances Rental Scheme is indicated below.

35. The Household Appliances Rental Scheme, under the authority granted in paragraph 5 of Governing Council decision 87/42 of 19 June 1987, also operates as a revolving fund to purchase appliances which are rented to eligible UNDP and UNFPA international staff members. As at 31 December 1989, a total of $776,743 has been spent to purchase 123 stoves, 127 refrigerators, 121 freezers, 238 air-conditioners and 56 generators in a total of 41 countries. A rental income of $51,055 has been received in respect of these appliances; proceeds from sales of idle appliances amounted to $9,725; repairs and maintenance of existing appliances amounted to $1,698, resulting in net outgoings of $717,661 against the authorized level of $750,000.

36. Under the authority granted in paragraph 6 of Governing Council decision 88/45 of 1 July 1988, work has commenced on rehabilitation of housing units, for which net expenditures amounted to $364,235 against a commitment of $650,000. The Administrator proposes to increase this amount to $2,200,000 in order to allow for the rehabilitation of additional units in Tanzania, Lesotho and Guinea during 1990.

37. In summary, outstanding loans, actual disbursements for existing construction loans, the Household Appliances Rental Scheme and housing rehabilitation amounted to $9,997,985 as at 31 December 1989. Existing commitments on works in progress is $15,079,566, agreements awaiting signature total $8,750,000, commitment on ongoing rehabilitation of housing units is $1,835,765, and the Household Appliances Rental Scheme commitment reflects a balance of $32,339.

38. It will be recalled that in paragraph 4 of its decision 89/57, the Governing Council authorized the Administrator to overcommit the Reserve for Field Accommodation by up to $10 million, including existing commitments, until June 1990, while ensuring that funds disbursed from the reserve do not exceed $25 million at any time. An analysis of cash flow indicates that at the present level of commitment no deficit will occur in the reserve until 1993 and even at that time it will be in the range of $2 million. The Administrator does not wish to make a recommendation to increase the reserve at this time. He would, however, wish to maintain the authority to overcommit the reserve by $10 million while ensuring that disbursements do not exceed $25 million. He will continue to monitor cash flow and make appropriate recommendations when required.

39. The Council may recall that in paragraph 7 of decision 86/42 the Administrator was authorized to engage in the purchase and construction of housing in a prudent manner in line with the authority granted to him in decision 82/30 of 18 June 1982. Recently, UNICEF established a revolving fund similar to the Reserve for Field Accommodation. However, unlike UNDP, which can construct common premises only through loans to Governments, UNICEF can construct common premises through direct purchase. Under the policy established by JCGP, UNICEF, WFP, UNFPA and UNDP are required to take joint decisions relating to common premises and services in the field. To ensure consistency with JCGP and to facilitate consultations with respect to the construction of common premises, the Administrator is requesting that the same flexibility granted under decision 86/42 with regard to housing be applied to office construction. In other words, UNDP, like UNICEF, should engage in the purchase and construction of office premises in a prudent manner, where appropriate.

40. Finally, the above figures do not include requests for the construction of office premises in Bangladesh, Brazil, Barbados, El Salvador, Haiti, Nigeria, Pakistan, Zaire and Zimbabwe. The construction of office premises in these countries is estimated at $33 million. The Administrator has recognized, however, that these requests cannot be accommodated under the Reserve for Field Accommodation. Instead, possibilities are being explored to obtain financing from the private sector under an arrangement whereby the Governments will donate land to UNDP which, in turn, will lease the land to financiers to construct the office premises which will be leased to UNDP on a long-term basis. At the end of the lease, ownership will revert to the agencies of the United Nations system operating in the country. The office space, thereafter, will be rent free except for future maintenance, which will be pro-rated according to the space occupied by each agency with UNDP responsible for the management of the office premises.

41. The Administrator intends to report to the Governing Council at its thirty-eighth session (1991), by which time negotiations on this modality will have progressed.

42. The Governing Council, by paragraph 2 of its decision 89/57 of 30 June 1989, asked UNDP to advise the Council on the results of consultations in respect to Common Premises. In accordance with the request of the Council, the following two paragraphs have been submitted through ACABQ.

43. The JCGP Sub-Group on Common Premises and Services, chaired by the Director, Division for Administrative and Management Services, has been meeting regularly and a report was forwarded to the JCGP meeting in November of last year. In addition, the terms of reference on common premises and housing for the sub-group were unanimously adopted at this meeting.

44. On matters of common premises and housing, this sub-group meets actively to co-operate in regard to common services and spatial needs in accordance with JIU standards. At the JCGP general meeting in November, it was also reported that progress had been made with regard to possible alternative sources of funding, especially because of the limited resources available to JCGP organizations. The meeting encouraged the sub-group to continue to study proposals from private

corporations to construct common premises and lease them to JCGP agencies with the option of ownership reverting to the United Nations agencies when the cost had been fully paid for. Other creative financing mechanisms are being pursued. For example, in the case of Brazil, negotiations are now under way on the possibility of IFAD utilizing its non-convertible Brazilian cruzeiros to construct common premises and lease them to the United Nations system with the option of ownership reverting to the agencies participating in the lease once the construction cost has been paid off.

IV. MANAGEMENT AND OTHER SUPPORT SERVICES

45. Governing Council decisions 83/5 of 24 June 1983 and 84/35 of 29 June 1984 authorized the Administrator to provide, at the request of recipient Governments, management and other support services. After reviewing the report on the experience gained in the provision of management services (DP/1988/59), the Governing Council adopted decision 88/54 of 1 July 1988, which authorized OPS to continue to provide these services, given the favourable results that had been attained.

46. UNDP is providing management services under agreements categorized by four sources of funding: loans from IFAD, loans from the World Bank and IDB funding from recipient countries and bilateral funding. The growth in expenditures from all four categories of funding over the last five years (including IFAD drawdown) has been dramatic, rising from almost $18 million in 1984 to over $120 million in 1989. As of the end of 1989, there were 128 existing agreements with aggregate budgets totalling $387 million.

47. Excluding IFAD, the value of management services agreements entered into during 1989 totalled $64.9 million, compared with $48.3 million in 1988. Eleven of these new management services projects were under World Bank funding, and another 10 were under bilateral funding from three Governments. A summary of the agreements entered into under funding from development banks, recipient and bilateral donors during 1989 is provided in table 10 (a).

48. At the end of 1989, UNDP was supervising project activities for recipients of IFAD loans and grants from the Belgium Survival Fund, with project budgets totalling over 425 million SDR, approximately equivalent to $555 million, for 57 projects in 40 countries. The increase during 1989 over the total loan/grant amount in 1988 was 132 million SDR.

49. As requested in Governing Council decision 88/54 of 1 July 1988, a full report on the status of management services is being submitted to the Governing Council at its current session (DP/1990/67).

Table 10 (a). Management service agreements: 1989

Recipient country	Agreement description	Donor	Date of signature	Budget a/ (millions of US dollars)	Duration (years)
I. DEVELOPMENT BANKS					
Argentina	Administration of Social Programmes	World Bank	March 89	3.52	2
Argentina	Procurement for Dirección general impositiva	World Bank	Sept. 89	3.07	1
Bolivia	Strengthening Econ. Mgmt.	IDA	March 88 b/	1.31	2
Bolivia	Econ. Mgmt. Strengthening Operations	IDA	May 89 c/	8.43	3
Ecuador	Vocational training	World Bank	Nov. 89	0.40	2
Honduras	Superintendencia de Bancos	World Bank	May 89	0.44	1
Papua New Guinea	Transitional Trng. Unit II	World Bank	July 89	1.50	3
Turkey	Drainage and On-farm Dev.	World Bank	Jan. 89	0.36	1
Uganda	Household budget survey	IDA	Oct. 89	0.64	3
Uganda	Treasury accounts	IDA	Aug. 89	0.52	3
Uganda	Public sector enterprises	IDA	Aug. 89	0.40	3
			TOTAL	20.59	
II. BILATERAL					
Central Am.	Information on assistance to displaced persons	Italy	March 89	0.70	2
Colombia	Training of co-operative officials	Italy	Jan. 89	1.17	3
Cuba	Support to marble production	Italy	Jan. 89	1.68	3
Guinea	Procurement of commodities	Japan	March 89	3.57	2
Madagascar	Procurement of commodities	Japan	March 89	25.00	2
Mauritania	Procurement of commodities	Japan	April 89	3.53	2
Regional Africa	Agricultural operations technology	Sweden	May 89	2.87	3
Senegal	Procurement of commodities	Japan	May 89	0.32	2
Senegal	Tech. assistance to reafforestation	Sweden	Feb. 90	0.48	2
Togo	Procurement of commodities	Japan	March 89	4.95	2
			TOTAL	44.27	

a/ Includes management service fee.

b/ Part of original agreement for BOL/87/R01-3 signed 18 March 1988.

c/ Includes seven separate projects (BOL/89/R01-R07) under one agreement.

Table 10 (b) (i). Budget increases under existing agreements with bilateral funding

COUNTRY	PROJECT	DONOR	BUDGET INCREASE (Millions of US	TOTAL BUDGET dollars)
Laos	English language training programme	Australia	0.31	1.01
Viet Nam	English language training programme	Australia	0.81	3.30
Chad	Rehabilitation and development: Lake Chad/Kanem	Italy	11.19	72.89
Sudan	Rehabilitation and development: Darfur	Italy	11.33	89.00
Ethiopia	Rehabilitation and development: Wollo and Haraghe	Italy	3.11	18.96
		TOTAL	26.75	185.16

Table 10 (b) (ii). Budget increases under existing agreements with development banks

COUNTRY	PROJECT	DONOR	BUDGET INCREASE (Millions of US	TOTAL BUDGET dollars)
Uganda	Technical co-operation projects	IDA	1.00	2.22
Papua New Guinea	Agricultural services	World Bank	0.59	1.95
		TOTAL	1.59	4.17

V. UNDP SYSTEMS REVIEW

50. The Governing Council may recall that, in document DP/1989/55, the Administrator reported that UNDP was embarking on a comprehensive review of its financial and administrative systems. Although the main thrust of this evaluation consists of the financial systems, it includes personnel, travel, procurement and housing systems for both headquarters and the field. At present a detailed Integrated Management Information System plan is being prepared by the United Nations and consultations are taking place between the United Nations and UNDP to ascertain the feasibility of developing a common system.

51. The Integrated Management Information System plan is expected to be completed by October 1990 and the administrative systems review project of UNDP is expected to be concluded at approximately the same time. Based on the results of these reviews and bearing in mind the comments made above, the Governing Council will be advised at its special session in February 1991 of the possibility of a common computerized systems project. The Administrator may put forth proposals to the Council at that time as to the future direction of such a project.

Annex table 1. Status of accumulated non-convertible currencies as at 31 December 1989

(Thousands of US dollars)

	Balance as at 31 Dec. 88 a/	Balance as at 31 Dec. 89 b/	Estimated 1990 receipts b/ c/	Estimated 1990 disbursements d/	Estimated balance as at 31 Dec. 90 b/
Albania	257	297	16	3	310
Bulgaria	3 040	2 697	438	90	3 045
Cuba	6 591	7 278	1 643	545	8 376
Czechoslovakia	2 706	2 637	250	332	2 555
German Democratic Republic	5 328	5 478	559	146	5 891
Poland	373	45	72	63	54
Romania	2 265	2 367	681	283	2 765
USSR e/ f/	24 820	25 929	3 383	954	28 358
Total	45 380	46 728	7 042	2 416	51 354

a/ Based on United Nations rate of exchange in effect 31 December 1988.

b/ Based on United Nations rate of exchange in effect 31 December 1989.

c/ Non-convertible portion only.

d/ Based on 1989 utilization.

e/ Includes Byelorussian and Ukrainian SSRs.

f/ Excludes the Trust Fund for the Training in the USSR of Specialists from Developing Countries.

Annex table 2. Agency support costs in 1989 under flexibility arrangements: forecasts versus actual for 1989 a/

(Thousands of US dollars)

	IAEA	IMO	UPU	WIPO	WMO	WTO	Total for all agencies
1. Delivery of UNDP-financed projects							
Forecast	2 700	5 000	2 360	4 000	12 900	3 500	30 460
Actual	2 957	5 905	2 445	3 341	15 105	3 001	32 754
2. Standard support costs							
Forecast	351	650	307	520	1 677	455	3 960
Actual	384	768	318	434	1 964	390	4 258
3. Flexibility requirement							
Forecast	243	450	212	360	387	315	1 967
Actual	266	354	220	301	136	270	1 547
4. Total support costs (item 2 + item 3)							
Forecast	594	1 100	519	880	2 064	770	5 927
Actual	650	1 122	538	735	2 100	660	5 805
5. Percentage of total support costs to programme delivery (item 4/item 1)							
Forecast	22%	22%	22%	22%	16%	22%	19%
Actual	22%	19%	22%	22%	14%	22%	18%

a/ Prepared in accordance with decision 81/40.

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Annex table 3. Forecasts of 1990 agency support costs under flexibility arrangements a/

(Thousands of US dollars)

	IAEA	IMO	UPU	WIPO	WMO	WTO	Total for all agencies
1. Estimated delivery of UNDP-financed projects	2 400	6 000	3 300	3 300	14 500	4 500	34 000
2. Standard support cost at 13 per cent	312	780	429	429	1 885	585	4 420
3. Flexibility requirement	216	360	297	297	215	405	1 790
4. UNDP-reimbursable support costs on UNDP-financed projects (item 2 + item 3)	528	1 140	726	726	2 100	990	6 210
5. Percentage of UNDP-reimbursable support costs to delivery of UNDP-financed projects (item 4/item 1)	22%	19%	22%	22%	14%	22%	18%
6. Total agency support costs on UNDP-financed projects	1 062	2 377	1 394	1 013	4 440	1 799	12 085
7. Percentage of UNDP-reimbursable support costs to agency's total support costs on UNDP-financed projects (item 4/item 6)	50%	48%	52%	72%	47%	55%	51%

a/ Prepared in accordance with decision 81/40.

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Annex table 4 (a). Summary of status of the Reserve for Field Accommodation a/

(United States dollars)

Authorized level of reserve			25 000 000
Less:	Outstanding loans	5 030 655 a/	
	Works in progress	3 885 434 b/	
	Household Appliances Rental Scheme	717 661 c/	
	Repairs and rehabilitation	364 235 d/	9 997 985
			15 002 015
Less:	Committed and under construction	15 079 566 b/	
	Household Appliances Rental Scheme	32 339 c/	
	Repairs and rehabilitation	285 765 d/	15 397 670
Balance of reserve (after disbursements and commitments)			(395 655)
Less:	Agreements awaiting signature:		
	Loans/investments	8 750 000 e/	
	Repairs and rehabilitation	1 550 000 f/	(10 300 000)
Add:	Anticipated rental income in 1990		925 000
Balance of reserve			(9 770 655)

Note: The alphabetical references correspond to the detailed analysis provided in annex table 4 (b).

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Annex table 4 (b). Status of the Reserve for Field Accommodation

(United States dollars)

A. Amortized construction loans to Governments

Borrower	Repayment period of loan	Balances as at 31 Dec. 1988	Repayments received in 1989	Balances as at 31 Dec. 1989	Analysis of loan balance: Due for 1989 and prior years	Analysis of loan balance: Due for future years
Angola	1984/1999	1 651 193	139 698	1 511 495	-	1 511 495
Botswana	1975/1989	53 810	53 810	-	-	-
Burundi						
- Phase I	1976/1991	127 288	104 607	22 681	22 681	-
- Phase II	1988/2003	997 187	-	997 187	94 318	902 869
Democratic Yemen	1984/1999	887 733	70 373	817 360	-	817 360
Equatorial Guinea	1988/2003	691 912	35 151	656 761	-	656 761
Lesotho	1976/1990	99 492	48 891	50 601	-	50 601
Malawi						
- Phase I	1975/1990	29 978	20 650	9 328	-	9 328
- Phase II	1976/1991	36 229	14 361	21 868	-	21 868
- Phase III	1980/1995	34 873	3 649	31 224	-	31 224
- Phase IV	1988/2002	902 489	45 849	856 640	-	856 640
Rwanda	1976/1990	28 196	28 196	-	-	-
Swaziland	1976/1990	73 797	18 287	55 510	18 608	36 902
Total		5 614 177	583 522	5 030 655	135 607	4 895 048

B. Works in progress - construction loans/investment in housing

Country	Government loan commitment	UNDP investment commitment	Additional commitment	Total commitment	Disbursed	Balance of commitment
Cape Verde	600 000	1 200 000	180 000	1 980 000	35 217	1 944 783
Comoros	400 000	1 200 000	800 000	2 400 000	252 556	2 147 444
Ghana	-	600 000	60 000	660 000	58 465	601 535
Guinea Bissau	600 000	1 200 000	180 000	1 980 000	35 217	1 944 783
Maldives	350 000	-	650 000	1 000 000	28 012	971 988
Mozambique	-	1 000 000	100 000	1 100 000	21 963	1 078 037
Sao Tome and Principe	600 000	1 200 000	180 000	1 980 000	35 217	1 944 783
Somalia	-	1 150 000	115 000	1 265 000	128 264	1 136 736
Uganda	500 000	2 000 000	-	2 500 000	2 337 015	162 985
Viet Nam	1 570 000	-	330 000	1 900 000	201 811	1 698 189
Zambia	1 300 000	700 000	200 000	2 200 000	751 697	1 448 303
Subtotal	5 920 000	10 250 000	2 795 000	18 965 000	3 885 434	15 079 566

C. Household Appliances Rental Scheme

Country	Authorized level	Net disbursed	Balance available
Various	750 000	717 661	32 339

D. Repairs and rehabilitation of housing

Country	Authorized level	Net disbursed	Balance available
Various	650 000	364 235	285 765

E. Agreements awaiting signature

Country	Government loan commitment	UNDP investment commitment	Total commitment
Angola	1 500 000	-	1 500 000
Bolivia	1 500 000	-	1 500 000
Burundi	1 000 000	-	1 000 000
Gambia	500 000	-	500 000
Guyana	-	1 000 000	1 000 000
Laos	500 000	-	500 000
Lesotho	-	1 500 000	1 500 000
Namibia	-	450 000	450 000
Viet Nam	800 000	-	800 000
	5 800 000	2 950 000	8 750 000

F. Repair and rehabilitation

Guinea	500 000
Lesotho	650 000
Tanzania	400 000
	1 550 000

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Annex table 5. Contributions outstanding as at 31 December 1989 for 1989 and prior years

(United States dollars)

Country or organization	Voluntary contributions	Voluntary programme costs	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Cost-sharing	Total
Afghanistan	35 700	-	-	-	-	35 700
African Development Fund	-	-	-	-	66 000	66 000
Algeria	-	-	-	472 340	2 914 048	3 386 388
Angola	2 000	-	-	-	-	2 000
Antigua and Barbuda	-	99 713	-	-	-	99 713
Arab Fund for Economic Development	-	-	-	-	871 530	871 530
Arab Gulf Programme for United Nations Development Organizations	-	-	-	-	1 637 964	1 637 964
Arab Labour Organization	-	-	-	-	146 930	146 930
Argentina	2 956 291	-	-	-	40 491 679	43 447 970
Bahrain	-	-	-	-	11 111	11 111
Barbados	14 850	-	-	-	8 500	23 350
Belgium	16 000 000	-	-	-	-	16 000 000
Benin	-	-	1 500	-	1 829 892	1 831 392
Bolivia	134 400	-	-	315 756	1 141 117	1 591 273
Botswana	-	-	-	-	151 557	151 557
Brazil	1 668 929	-	-	1 841 432	2 987 345	6 497 706
British Virgin Islands	-	-	-	-	73 450	73 450
Brunei Darusallam	98 467	-	-	-	-	98 467
Burkina Faso	10 497	-	-	-	-	10 497
Burundi	1 163	-	-	-	-	1 163
Cambodia	1 455	-	-	-	-	1 455
Cameroon	490 196	408 497	-	252 971	3 354 315	4 505 979
Canada	-	-	-	-	2 424 336	2 424 336
Cape Verde	5 000	-	-	-	-	5 000
Central African Republic	496	-	331	-	-	827
Chad	16 340	-	-	-	-	16 340
Chile	180 000	320 000	-	-	408 860	908 860
China	-	-	-	-	2 789 934	2 789 934
Colombia	-	-	-	80 295	2 780 534	2 860 829
Comoros	2 000	-	-	-	-	2 000
Congo	199 346	-	-	-	686 985	886 331
Cook Islands	-	-	-	-	56 047	56 047
Costa Rica	-	2 095	-	-	127 518	129 613
Côte d'Ivoire	-	-	-	-	473 046	473 046
Cyprus	-	-	-	-	86 185	86 185
Denmark	-	-	-	-	210 680	210 680
Djibouti	2 000	-	-	-	-	2 000
Dominica	-	10 175	-	-	172 075	182 250
Dominican Republic	236 972	-	-	-	67 096	304 068
Ecuador	288 766	62 056	-	12 469	1 950 990	2 314 281
Egypt	-	-	-	2 073 581	854 597	2 928 178
El Salvador	-	16 898	-	-	-	16 898
Equatorial Guinea	-	-	-	-	178 077	178 077
Federated States of Micronesia	-	-	-	-	38 500	38 500
Fiji	5 067	-	-	-	118 641	123 708
Gabon	-	-	-	185 719	1 136 280	1 321 999
Gambia	6 788	-	-	-	-	6 788
Ghana	-	-	-	-	649 560	649 560
Germany, Federal Republic of	-	-	-	-	261 871	261 871
Greece	-	-	-	90 539	-	90 539

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Annex table 5 (continued)

Country or organization	Voluntary contributions	Voluntary programme costs	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Cost-sharing	Total
Grenada	1 000	57 051	500	-	1 123	59 674
Guatemala	567 000	-	-	36 189	1 286 892	1 890 081
Guinea	20 000	-	-	-	-	20 000
Guinea-Bissau	-	-	-	-	107 172	107 172
Guyana	1 254	-	-	-	-	1 254
Haiti	-	-	-	-	513 538	513 538
Honduras	37 500	-	-	208 571	587 004	833 075
Indonesia	-	-	-	-	2 572 927	2 572 927
Inter-American Development Bank	-	-	-	-	41 594	41 594
International Finance Corporation	-	-	-	-	26 245	26 245
International Telegraphic Union	-	-	-	-	21 000	21 000
Iran, Islamic Republic of	-	-	-	1 847	-	1 847
Iraq	-	-	-	-	197 027	197 027
Israel	117 785	-	-	-	-	117 785
Italy	-	-	-	-	3 025 770	3 025 770
Jamaica	19 566	-	-	33 649	293 045	346 260
Japan	10 074 100	-	-	-	-	10 074 100
Jordan	5 520	-	-	-	-	5 520
Kenya	44 227	-	-	-	-	44 227
Kuwait	570 000	-	-	-	703 416	1 273 416
Lebanon	-	-	-	-	789 357	789 357
Lesotho	6 000	-	568	-	61 605	68 173
Liberia	239 450	-	-	-	-	239 450
Libyan Arab Jamahiriya	1 000 000	-	-	-	5 364 815	6 364 815
Madagascar	-	-	-	-	57 757	57 757
Malawi	-	-	-	-	139 000	139 000
Malaysia	-	-	-	10 592	-	10 592
Maldives	-	-	-	-	2 000	2 000
Mali	3 000	-	-	474 330	-	477 330
Mauritania	-	52 951	-	-	314 308	367 259
Mexico	-	-	-	-	391 828	391 828
Montserrat	-	-	-	-	40 949	40 949
Morocco	-	-	-	127 244	522 136	649 380
Mozambique	-	-	-	469	-	469
Myanmar	139 912	-	-	-	-	139 912
Nepal	63 250	-	-	-	4 393	67 643
Netherlands	-	-	-	-	4 006 012	4 006 012
Nicaragua	-	68 948	-	-	85 809	154 757
Niger	3 000	-	-	-	-	3 000
Nigeria	63 600	-	-	776 604	1 095 530	1 935 734
Niue	-	-	-	106 000	-	106 000
Norway	-	-	-	-	18 143	18 143
Oman	-	-	-	-	758 541	758 541
Pakistan	-	-	-	383 810	-	383 810
Panama	388 000	240 000	-	-	-	628 000
Papua New Guinea	2 306	-	-	-	286 185	288 491
Paraguay	45 000	-	-	5 641	3 711	54 352
Peru	600 000	-	-	-	2 163 105	2 763 105
Philippines	339 450	-	-	-	147 587	487 037
Poland	-	-	-	2 162	-	2 162
Qatar	-	-	-	-	120 607	120 607
Republic of Korea	-	-	-	-	35 150	35 150
Rwanda	15 000	-	-	-	-	15 000
Saint Kitts and Nevis	-	27 845	-	-	60 000	87 845
Saint Lucia	-	-	-	-	17 333	17 333

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Annex table 5 (continued)

Country or organization	Voluntary contributions	Voluntary programme costs	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Cost-sharing	Total
Saint Vincent and the Grenadines	-	69 120	-	-	202 489	271 609
Samoa	-	-	-	-	126 547	126 547
Sao Tome and Principe	-	-	-	-	50 777	50 777
Saudi Arabia	-	-	-	256 749	505 683	762 432
Senegal	613 094	-	-	86 314	258 180	957 588
Seychelles	-	-	-	-	20 000	20 000
Sierra Leone	-	-	38	-	17 955	17 993
Solomon Islands	5 000	-	-	-	-	5 000
Somalia	1 546	-	119	115 999	-	117 664
Spain	-	-	-	-	714	714
Sudan	594 432	-	-	22 136	228 000	844 568
Suriname	55 000	-	-	-	-	55 000
Sweden	-	-	-	-	413 222	413 222
Switzerland	-	-	-	-	363 946	363 946
Thailand	801 030	-	1 000	-	77 307	879 337
Togo	4 902	-	-	-	-	4 902
Trinidad and Tobago	94 118	-	-	-	-	94 118
Tunisia	-	-	-	-	115 541	115 541
Turkey	11 213	277 055	-	-	650 093	938 361
United Arab Emirates	400 000	-	-	-	514 643	914 643
UNICEF	-	-	-	-	479 796	479 796
UNCHS	-	-	-	-	76 471	76 471
UNEP	-	-	-	-	35 000	35 000
UNHCR	-	-	-	-	87 894	87 894
UNIDO	-	-	-	-	25 000	25 000
United Republic of Tanzania	-	2 646	-	-	5 250	7 896
United States of America	3 000 000	-	-	-	1 593 742	4 593 742
Uruguay	-	-	-	-	1 165 789	1 165 789
Vanuatu	-	-	-	-	238	238
Venezuela	-	-	-	44 710	742 500	787 210
Viet Nam	16 996	-	-	-	-	16 996
World Bank	-	-	-	-	30 000	30 000
Yemen Arab Republic	14 158	-	-	-	232 979	247 137
Yugoslavia	706 326	-	-	-	-	706 326
Zaire	50 000	-	-	-	-	50 000
Zambia	18 617	-	-	-	-	18 617
Total	43 109 075	1 715 050	4 056	8 018 118	105 039 620	157 885 919

Aging of outstanding contributions

	Voluntary contributions	Special Measures Fund for the Least Developed Countries	Cost-sharing	Government cash counterpart contributions	Total
1985 and prior years	2 188 284	38	1 394 471	1 228 037	4 810 830
1986	1 045 265	-	2 020 138	1 143 394	4 208 797
1987	1 127 200	-	3 373 199	594 448	5 094 847
1988	2 219 911	3 687	21 538 044	2 680 141	26 441 783
1989	38 243 465	331	76 713 768	2 372 098	117 329 662
Total	44 824 125	4 056	105 039 620	8 018 118	157 885 919

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Annex table 6. 1989 expenditure by agency

(Thousands of United States dollars)

Agency	Indicative planning figures: Country	Regional	Inter-regional	Global	Total	Indicative planning figure add-on funds	Special Programme Resources	Special Industrial Services	Special Measures Fund for the Least Developed Countries	Cash counter-part	Subtotal	Programme support costs	Total
UNITED NATIONS	92 474	4 577	625	-	97 676	-	213	-	2 614	3 817	104 320	13 083	117 403
ECA	-	7 014	-	-	7 014	-	374	-	-	-	7 388	960	8 348
ECE	-	376	-	-	376	-	-	-	-	-	376	49	425
ECLAC	-	2 193	-	-	2 193	-	305	-	-	-	2 498	325	2 823
ESCWA	-	181	-	-	181	-	7	-	-	-	188	24	212
ESCAP	-	8 715	-	-	8 715	-	1 208	-	-	-	9 923	1 290	11 213
UNIDO	72 838	3 255	-	-	76 093	-	6	2 961	149	659	79 868	10 319	90 187
UNCTAD	3 654	7 937	1 386	-	12 977	-	740	-	966	45	14 728	1 910	16 638
UNCHS	13 189	106	-	-	13 295	-	892	-	72	28	14 287	1 855	16 142
ILO	55 579	3 813	70	-	59 462	-	295	-	1 623	762	62 142	8 017	70 159
FAO	146 892	14 598	1 175	-	162 665	-	2 891	-	1 156	1 432	168 144	21 661	189 805
UNESCO	23 679	6 788	173	-	30 640	-	118	-	1 000	22	31 780	4 109	35 889
ICAO	25 496	9 206	237	-	34 939	-	232	-	12	1 021	36 204	4 574	40 778
WHO	11 334	2 762	1 970	3 875	19 941	-	226	-	23	15	20 205	2 300	22 505
WORLD BANK	29 333	18 198	8 194	389	56 114	-	726	-	681	512	58 033	6 381	64 414
UPU	1 684	757	-	-	2 441	-	8	-	-	-	2 449	539	2 988
ITU	18 702	6 696	-	-	25 398	-	723	-	199	75	26 395	3 259	29 654
WMO	11 778	3 193	94	-	15 065	-	-	-	-	49	15 114	2 097	17 211
IMO	2 869	2 693	150	-	5 712	-	201	-	-	-	5 913	1 122	7 035
WIPO	1 709	1 589	-	-	3 298	-	-	-	-	44	3 342	735	4 077
IAEA	2 416	520	-	-	2 936	-	-	-	-	16	2 952	651	3 603
ITC	9 237	4 386	1 034	-	14 657	-	-	-	153	37	14 847	1 927	16 774
WTO	1 762	1 108	-	-	2 870	-	35	-	96	-	3 001	660	3 661
AfDB	-	2 376	-	-	2 376	-	-	-	-	-	2 376	309	2 685
AsDB	8 481	-	-	-	8 481	-	-	-	253	-	8 734	1 148	9 882
GOVERNMENTS	87 056	5 242	38	-	92 336	852	4 445	-	562	1 884	100 079	1 267	101 346
UNV	8 823	1 887	27	-	10 737	-	369	-	885	467	12 458	-	12 458
UNDP	44 588	11 153	2 322	7 821	65 884	319	21 207	-	1 569	847	89 826	22 181	112 007
Current year expenditure (inclusive of cost-sharing)	673 573	131 319	17 495	12 085	834 472	1 171	35 221	2 961	12 013	11 732	897 570	112 752	1 010 322
Charged to: Sources of funds as per column heading	579 622	122 449	13 800	11 840	727 711	1 171	34 136	2 961	12 005	11 732	789 716	103 946	893 662
Cost-sharing	93 951	8 870	3 695	245	106 761	-	1 085	-	8	-	107 854	8 806	116 660
Current year expenditure (inclusive of cost-sharing)	673 573	131 319	17 495	12 085	834 472	1 171	35 221	2 961	12 013	11 732	897 570	112 752	1 010 322
Adjustments to prior years (net)											5 816	110	5 926
Total (inclusive of cost-sharing)											903 386	112 862	1 016 248

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Annex table 7. UNDP investments as at 31 December 1989

(United States dollars)

Currency	Types of investments					Analysed as		
	Current accounts	Interest-bearing accounts	Time deposits	Bonds and other securities	Total	General programmes	Subsidiary resources	Operational Reserve
Australian dollars		23 622	10 314 961		10 338 583	10 338 583		
Austrian schillings	31 185				31 185	31 185		
Belgian francs		6 133	6 920 000		6 926 133	1 926 133	5 000 000	
Canadian dollars	1 051 026	2 572 414	8 452 673	43 150 833	55 226 946	35 226 946	10 000 000	10 000 000
Danish kroner	233 300	8 621	21 551 724		21 793 645	11 793 645	10 000 000	
Deutsche marks	30 582	50 838	24 022 347	16 459 140	40 562 907	562 907		40 000 000
Finnish markka	56 410	12 000	3 941 177		4 009 587	4 009 587		
French francs	21 207	16 367	40 212 766		40 250 340	40 250 340		
Icelandic kronur	190 162				190 162	190 162		
Irish pounds		29 412	1 911 765		1 941 177	1 941 177		
Israeli new shekels	69 989				69 989	69 989		
Italian lire	77 331		49 734 849		49 812 180	24 812 180	25 000 000	
Japanese yen	32 364	157 133	105 051 049		105 240 546	55 240 546	30 000 000	20 000 000
Netherlands guilders	78 624		36 955 446	4 828 078	41 862 148	11 862 148	10 000 000	20 000 000
New Zealand dollars	15 145		595 238		610 383	610 383		
Norwegian kronor	396 300	10 965	11 732 456		12 139 721	7 139 721	5 000 000	
Pounds sterling	202 419	468 750	21 250 000		21 921 169	16 921 169		5 000 000
Spanish pesetas		21 957	2 852 174		2 874 131	2 874 131		
Swedish kronor	1 461 774	15 625	55 812 500		57 289 899	47 289 899	5 000 000	5 000 000
Swiss francs	46 426	62 112	36 739 130	9 316 770	46 164 438	41 164 438	5 000 000	
United States dollars	12 952	942 000	524 077 983	79 820 399	604 853 334	325 780 705	179 072 629	100 000 000
Total	4 007 196	4 397 949	962 128 238	153 575 220	1 124 108 603	640 035 974	284 072 629	200 000 000

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Annex table 8 (a). Income received under cost-sharing arrangements

(Thousands of United States dollars)

Country	Project cost-sharing received in 1989	Project cost-sharing cumulative total	Programme cost-sharing received in 1989	Programme cost-sharing cumulative total	Third-party cost-sharing received in 1989	Third-party cost-sharing cumulative total
Afghanistan	867	2 510	-	-	-	580
Algeria	278	17 821	-	2 092	-	1 000
Angola	35	725	-	-	-	-
Argentina	12 827	64 624	(400)	-	-	1 200
Anguilla	20	81	-	-	-	-
Aruba	-	-	72	277	-	-
Bahamas	-	1 173	-	-	-	-
Bahrain	-	11 266	-	-	-	-
Bangladesh	2 063	2 563	-	-	308	3 953
Barbados	13	143	-	-	-	46
Belize	-	262	-	-	-	-
Benin	439	1 099	-	-	-	-
Bermuda	-	125	-	-	-	-
Bhutan	-	-	-	100	207	956
Bolivia	2 588	17 070	-	-	2 148	12 492
Botswana	683	1 647	700	6 121	180	1 431
Brazil	12 078	56 533	-	22 518	-	27
British Virgin Islands	50	170	-	-	-	138
Brunei Darussalam	-	69	-	-	-	-
Bulgaria	-	30	-	-	-	-
Burkina Faso	-	-	-	-	-	557
Burundi	-	2 417	-	-	228	2 068
Cape Verde	50	545	-	-	28	117
Cameroon	547	12 645	-	-	-	-
Cayman Islands	31	152	32	137	-	-
Central African Republic	-	-	-	-	-	2

Annex table 8 (a) (continued)

Country	Project cost-sharing received in 1989	Project cost-sharing cumulative total	Programme cost-sharing received in 1989	Programme cost-sharing cumulative total	Third-party cost-sharing received in 1989	Third-party cost-sharing cumulative total
Chad	200	200	-	-	842	9 646
Chile	1 278	5 054	-	-	-	65
China	2 200	18 595	-	-	1 017	11 524
Colombia	8 319	33 233	-	-	-	21
Comoros	-	-	-	-	5	14
Congo	105	659	-	9 706	-	-
Cook Islands	6	528	-	-	150	150
Costa Rica	297	2 549	-	-	1 214	2 958
Côte d'Ivoire	195	5 111	-	5 516	-	217
Cyprus	58	292	-	-	-	-
Czechoslovakia	-	220	-	-	-	-
Democratic People's Republic of Korea	-	150	-	-	-	-
Democratic Yemen	-	890	-	-	-	467
Djibouti	206	891	-	-	-	106
Dominica	214	255	-	-	-	75
Dominican Republic	484	2 387	-	-	43	43
Ecuador	684	18 131	-	-	618	1 952
Egypt	485	6 642	-	-	323	11 777
El Salvador	438	1 447	-	-	-	30
Equatorial Guinea	25	25	-	-	-	-
Ethiopia	134	1 191	-	-	-	40
Fiji	347	484	-	-	-	5
Gabon	-	14 547	(31)	2 456	-	-
Gambia	-	-	-	-	-	210
Ghana	113	475	-	-	-	-
Greece	-	582	-	-	-	-
Grenada	14	227	-	-	-	-
Guatemala	235	6 704	-	-	1 483	1 630
Guinea	66	535	-	-	-	-
Guinea-Bissau	-	73	-	-	-	1 062

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Annex table 8 (a) (continued)

Country	Project cost-sharing received in 1989	Project cost-sharing cumulative total	Programme cost-sharing received in 1989	Programme cost-sharing cumulative total	Third-party cost-sharing received in 1989	Third-party cost-sharing cumulative total
Guyana	53	486	-	-	67	317
Haiti	115	2 409	-	-	-	629
Honduras	1 315	14 135	-	-	1 927	6 093
Hong Kong	-	60	-	-	-	-
Iceland	-	132	-	-	-	-
India	-	7 234	-	-	-	-
Indonesia	4 458	18 336	-	24 511	1 462	3 076
Iran, Islamic Republic of	132	28 789	-	398	-	-
Iraq	866	9 433	-	8	-	60
Jamaica	2 438	7 522	(1 796)	4 936	109	739
Jordan	-	4 278	-	-	237	370
Kenya	-	363	-	-	524	4 063
Kuwait	1 171	21 324	-	345	-	-
Lao People's Democratic Republic	-	-	-	-	-	78
Lebanon	-	680	-	-	-	48
Lesotho	-	-	-	-	186	1 490
Liberia	-	622	-	-	-	1 134
Libyan Arab Jamahiriya	1 899	25 765	-	-	-	-
Madagascar	-	309	-	8	-	-
Malawi	-	186	-	-	-	-
Malaysia	-	1 148	955	8 390	-	-
Maldives	-	-	-	-	-	850
Mali	153	327	-	-	-	3 373
Mauritania	308	1 411	-	-	143	663
Mauritius	60	92	-	-	-	-
Mexico	508	5 629	-	-	87	172
Miscellaneous	-	-	-	1	225	4 830
Montserrat	2	2	-	-	14	14
Morocco	793	4 347	-	-	-	-
Mozambique	-	51	-	-	-	324

Annex table 8 (a) (continued)

	Project cost-sharing		Programme cost-sharing		Third-party cost-sharing	
	received in 1989	cumulative total	received in 1989	cumulative total	received in 1989	cumulative total
Myanmar	-	-	-	-	-	283
Namibia	-	-	-	-	-	40
Nepal	820	4 832	-	-	324	2 009
Netherlands Antilles	-	313	-	3 939	-	-
Nicaragua	-	943	-	-	776	1 486
Niger	-	-	-	-	-	521
Nigeria	1 077	15 426	300	23 314	412	412
Oman	3 466	13 643	217	277	-	-
Pakistan	-	747	-	-	-	-
Palestinian people	-	-	-	-	240	1 721
Panama	(5)	4 994	-	3 180	-	-
Papua New Guinea	644	5 511	-	-	1 249	2 328
Paraguay	148	3 825	-	-	-	132
Peru	151	5 808	-	1 170	-	114
Philippines	75	666	-	-	-	-
Poland	-	274	-	-	-	-
Portugal	-	2 335	-	-	-	-
Qatar	221	10 260	-	137	60	140
Republic of Korea	194	449	-	-	-	-
Rwanda	532	1 833	-	-	450	1 160
Saint Kitts and Nevis	18	18	-	-	-	-
Saint Lucia	59	147	-	-	-	120
Saint Vincent and the Grenadines	-	29	-	-	-	2
Samoa	75	502	-	-	50	350
Sao Tome and Principe	161	391	-	-	-	-
Saudi Arabia	3 376	82 978	(675)	1 375	-	-
Senegal	-	-	-	-	693	1 058
Sierra Leone	-	86	-	-	-	746
Singapore	-	557	-	-	-	-
Somalia	-	50	-	-	-	1 990

Annex table 8 (a) (continued)

Country	Project cost-sharing received in 1989	Project cost-sharing cumulative total	Programme cost-sharing received in 1989	Programme cost-sharing cumulative total	Third-party cost-sharing received in 1989	Third-party cost-sharing cumulative total
Sri Lanka	239	2 872	-	-	-	15
Sudan	-	4 425	-	255	17	5 037
Suriname	-	32	-	341	-	150
Swaziland	948	2 711	-	61	219	815
Syria	555	1 055	678	991	63	63
Thailand	137	718	-	-	25	585
Togo	-	236	-	-	-	170
Tokelau Islands	-	75	-	3	-	-
Tonga	-	-	-	-	-	55
Trinidad and Tobago	-	95	1 054	17 800	-	-
Trust Territory of the Pacific Islands	381	1 289	-	-	-	-
Tunisia	307	1 467	-	136	-	141
Turkey	524	16 323	-	2	-	-
Turks and Caicos Islands	-	3	-	-	-	-
Tuvalu	-	-	-	-	755	755
Uganda	-	1 945	-	-	-	176
United Arab Emirates	1 007	20 688	(149)	163	-	132
United Republic of Tanzania	-	5 152	-	22	-	68
Uruguay	1 354	5 706	(474)	608	-	-
Vanuatu	-	47	-	-	25	70
Venezuela	529	20 817	-	-	-	531
Viet Nam	-	-	-	-	-	100
Yemen	564	11 319	-	-	150	27 958
Yugoslavia	37	97	-	-	-	-
Zaire	-	182	-	-	-	-
Zambia	-	59	-	-	-	76
Zimbabwe	-	230	-	-	135	245

Annex table 8 (a) (continued)

Country	Project cost-sharing received in 1989	Project cost-sharing cumulative total	Programme cost-sharing received in 1989	Programme cost-sharing cumulative total	Third-party cost-sharing received in 1989	Third-party cost-sharing cumulative total
Africa regional	5	2 887	-	-	3 949	30 711
Arab regional	99	9 029	-	-	30	11 704
Asia regional	110	4 832	-	-	711	3 773
Caribbean regional	-	30	-	-	225	454
Europe regional	-	561	-	-	1 041	1 163
Latin America regional	310	1 986	-	-	4 489	18 628
Interregional	22	294	-	-	6 896	27 779
Global	-	-	-	-	324	5 797
Total	81 083	744 596	483	141 294	37 083	246 645

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Annex table 8 (b). Income received under third-party cost-sharing arrangements

By donor

(Thousands of United States dollars)

Donor	Recipient country/region	Amount in 1989	Cumulative amount 1975-1989
African Development Bank	Africa regional	600	1 914
Africa Leadership Forum	Africa regional	18	18
Agence de Coopération Culturelle et Technique	Chad	99	99
Algeria	Africa regional	-	199
	Interregional	-	25
	Subtotal	-	224
Arab Fund for Economic Social Development	Jordan	167	167
	Arab States regional	-	121
	Subtotal	167	288
Arab Gulf Programme for United Nations Development Organizations	Caribbean regional	-	150
	Democratic Yemen	-	200
	Egypt	165	335
	Guinea-Bissau	-	500
	Haiti	-	629
	Jordan	70	175
	Maldives	-	850
	Mali	-	1 350
	Niger	-	502
	Palestinian people	240	740
	Sierra Leone	-	400
	Sudan	17	17
	Syria	63	63
	Tonga	-	50
	Global	-	1 350
	Subtotal	555	7 311
Arab Labour Organization	Arab regional	-	200

Annex table 8 (b) (continued)

Donor	Recipient country/region	Amount in 1989	Cumulative amount 1975-1989
Arab Maritime Transport Academy	Arab regional	-	1 040
Asociación Chilena de la Propriedad Industrial	Chile	-	15
Asociación de Zonas Francas de America Latina y el Caribe	Latin America regional	-	3
Australia	Bhutan	207	207
	Bolivia	-	2
	China	115	115
	Egypt	-	227
	Honduras	-	11
	Papua New Guinea	723	1 802
	Saint Vincent	-	2
	Vanuatu	-	45
	Viet Nam	-	100
	Yemen	-	4
	Global	19	19
	Asia regional	188	496
	Subtotal	1 252	3 030
Austria	Bangladesh	-	147
	Egypt	-	420
	Africa regional	-	100
	Subtotal	-	667
Belgium	Kenya	-	1 175
	Mali	-	1 075
	Mauritania	24	24
	Subtotal	24	2 274

Annex table 8 (b) (continued)

Donor	Recipient country/region	Amount in 1989	Cumulative amount 1975-1989
Canada	China	80	80
	Democratic Yemen	-	20
	Egypt	-	1 000
	Jamaica	109	145
	Myanmar	-	37
	Sudan	-	1 067
	Tunisia	-	31
	Uganda	-	15
	Zambia	-	76
	Global	-	84
	Interregional	1 122	7 736
	Africa regional	181	181
	Latin America regional	-	1 489
	Subtotal	1 492	11 961
Caribbean Development Bank	Caribbean regional	50	50
	Dominica	-	25
	St. Lucia	-	120
	Latin America regional	-	170
	Subtotal	50	365
Central African Development Bank	Africa regional	(89)	163
Central American Bank for Economic Integration	Latin America regional	-	36
Denmark	Bangladesh	300	300
	Botswana	180	180
	China	-	314
	Democratic Yemen	-	247
	Egypt	-	498
	Africa regional	167	502
	Subtotal	647	2 041
East African Development Bank	Africa regional	-	46

Annex table 8 (b) (continued)

Donor	Recipient country/region	Amount in 1989	Cumulative amount 1975-1989
Economic Commission for Europe	Lesotho	-	151
	Yemen	-	3 009
	Arab regional	-	123
	Europe regional	-	77
	Interregional	35	84
	Subtotal	35	3 444
Finland	Bolivia	-	312
	Costa Rica	291	291
	Lebanon	-	48
	Somalia	-	91
	Africa regional	262	1 135
	Asia regional	185	265
	Interregional	-	20
	Subtotal	738	2 162
France	Dominican Republic	18	18
	Egypt	-	113
	Nicaragua	-	41
	Niger	-	20
	Zimbabwe	-	32
	Africa regional	-	1 431
	Global	-	173
	Interregional	-	339
	Subtotal	18	2 167
Germany, Federal Republic of	Dominican Republic	25	25
	Jordan	-	28
	Mauritania	96	96
	Paraguay	-	108
	United Republic of Tanzania	-	43
	Yemen	150	1 992
	Asia regional	-	62
	Interregional	384	1 825
	Global	-	196
	Subtotal	655	4 375

Annex table 8 (b) (continued)

Donor	Recipient country/region	Amount in 1989	Cumulative amount 1975-1989
Greece	Egypt	-	500
India	Interregional	-	50
Indonesia	Interregional	-	100
Inter-American Development Bank	Bolivia	265	2 129
	Latin America regional	-	2 384
	Subtotal	265	4 513
International Finance Corporation	Africa regional	500	1 801
International Fund for Agricultural Development	Venezuela	-	520
	Arab States regional	30	30
	Latin America regional	-	901
	Subtotal	30	1 451
International Labour Organisation	Interregional	3	238
International Monetary Fund	Latin America regional	-	375
International Telecommunication Union	Brazil	-	27
Iran, Islamic Republic of	Arab States regional	-	2 003
Israel	Latin America regional	-	50
Italy	Argentina	-	1 200
	Bolivia	-	6 646
	China	-	9 833
	Egypt	-	237
	Honduras	-	1 152
	Kenya	-	1 618
	Europe regional	1 041	1 041
	Africa regional	-	2 425

Annex table 8 (b) (continued)

Donor	Recipient country/region	Amount in 1989	Cumulative amount 1975-1989
	Latin America regional	3 685	3 685
	Global	-	300
	Interregional	-	210
	Subtotal	4 726	28 347
Japan	Cook Islands	150	150
	Egypt	-	1 000
	Myanmar	-	200
	Nepal	224	524
	Samoa	50	350
	Tuvalu	755	755
	Asia regional	486	5 236
	Interregional	35	249
	Subtotal	1 700	8 464
Jordan	Palestinian people	-	457
Junta del Acuerdo de la Cartagena	Peru	-	6
Kuwait	Interregional	-	30
Latin American Association for Integration	Latin America regional	-	264
Latin American Centre for Development Administration	Latin America regional	-	67
Latin American Institute for Economic and Social Planning	Paraguay	-	24
	Latin America regional	92	236
	Subtotal	92	260
League of Arab States	Arab regional	-	400
Libyan Arab Jamahiriya	Africa regional	-	97
Miscellaneous	Bangladesh	8	8
	Chad	543	7 905
	Latin America regional	-	244
	Subtotal	551	8 157

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Annex table 8 (b) (continued)

Donor	Recipient country/region	Amount in 1989	Cumulative amount 1975-1989
Morocco	Africa regional	-	64
Netherlands	Afghanistan	-	580
	Bangladesh	-	257
	Bhutan	-	749
	Bolivia	-	171
	Botswana	-	681
	China	269	419
	Costa Rica	923	2 651
	Côte d'Ivoire	-	171
	Ecuador	618	1 618
	Egypt	-	2 000
	Guatemala	1 483	1 630
	Guinea-Bissau	-	418
	Honduras	1 927	4 790
	Indonesia	1 432	2 582
	Jamaica	-	198
	Lesotho	186	1 338
	Liberia	-	1 134
	Mauritania	23	23
	Nepal	-	1 140
	Nicaragua	-	349
	Nigeria	412	412
	Peru	-	108
	Rwanda	450	719
	Senegal	693	1 058
	Sudan	-	1 234
	Suriname	-	150
	Swaziland	219	815
	Uganda	-	8
	United Republic of Tanzania	-	25
	Yemen	-	17 290
	Africa regional	420	1 543
	Europe regional	-	46
	Latin America regional	326	526
	Interregional	452	753
	Subtotal	9 833	47 586

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Annex table 8 (b) (continued)

Donor	Recipient country/region	Amount in 1989	Cumulative amount 1975-1989
New Zealand	China	457	457
	Fiji	-	5
	Kenya	244	244
	Papua New Guinea	526	526
	Subtotal	1 227	1 232
Non-governmental organizations	Bolivia	1 883	2 825
	Montserrat	14	14
	Uganda	-	2
	Subtotal	1 897	2 841
Norway	Egypt	-	543
	Namibia	-	40
	Nicaragua	627	627
	Somalia	-	44
	Zimbabwe	135	135
	Africa regional	329	1 665
	Interregional	1 677	6 764
	Subtotal	2 768	9 818
Organization of Petroleum Exporting Countries	Egypt	-	1 500
	Africa regional	890	8 000
	Arab regional	-	7 641
	Asia regional	-	1 999
	Latin America regional	-	3 500
	Interregional	-	1 899
	Global	-	2 281
	Subtotal	890	26 820

Annex table 8 (b) (continued)

Donor	Recipient country/region	Amount in 1989	Cumulative amount 1975-1989
Philippines	China	1	1
Saudi Arabia	Yemen	-	5 000
Secretaria Ejecutiva del Convenio Andres Bello	Chile	-	30
Somalia	Africa regional	-	20
Spain	Bolivia	-	212
	Mexico	87	149
	Latin America regional	-	21
	Interregional	-	86
	Subtotal	87	468
Sweden	Bolivia	-	10
	Botswana	-	225
	Ecuador	-	333
	Egypt	-	920
	Guinea-Bissau	-	144
	Kenya	280	1 026
	Lao People's Democratic Republic	-	16
	Mozambique	-	65
	Nicaragua	149	469
	Sri Lanka	-	15
	Sudan	-	2 333
	Interregional	563	1 034
	Africa regional	-	939
	Subtotal	992	7 529
Switzerland	Bangladesh	-	2 217
	Bolivia	-	14
	Burundi	228	2 068
	Chad	-	119
	Chile	-	20
	Côte d'Ivoire	-	46
	Egypt	-	500
	Nepal	50	80
	Rwanda	-	441

Annex table 8 (b) (continued)

Donor	Recipient country/region	Amount in 1989	Cumulative amount 1975-1989
	Africa regional	-	252
	Asia regional	166	197
	Global	-	886
	Interregional	2 559	4 711
	Subtotal	3 003	11 551
Tunisia	Palestinian people	-	24
United Kingdom of Great Britain and Northern Ireland	Egypt	-	1 770
	Guyana	-	250
	Honduras	-	140
	Yemen	-	662
	Africa regional	-	534
	Interregional	-	710
	Subtotal	-	4 066
United Nations	Cape Verde	-	57
	Central African Republic	-	2
	Comoros	-	9
	Djibouti	-	106
	Ecuador	-	1
	Mauritania	-	276
	Mozambique	-	259
	Tonga	-	5
	Uganda	-	151
	Latin America regional	-	34
	Global	-	33
	Subtotal	-	933
United Nations Centre for Human Settlements	Barbados	-	46
	Bolivia	-	122
	British Virgin Islands	-	138
	Burkina Faso	-	57
	Cape Verde	-	32
	Costa Rica	-	16
	Dominica	-	50
	Guyana	57	57
	Lao People's Democratic Republic	-	62

Annex table 8 (b) (continued)

Donor	Recipient country/region	Amount in 1989	Cumulative amount 1975-1989
	Mexico	-	22
	Myanmar	-	45
	Qatar	-	10
	Sierra Leone	-	46
	United Arab Emirates	-	132
	Vanuatu	25	25
	Zimbabwe	-	77
	Caribbean regional	-	79
	Subtotal	82	1 016
United Nations Children's Fund	Bolivia	-	50
	China	45	145
	Colombia	-	21
	Ethiopia	-	40
	Iraq	-	60
	Mali	-	300
	Nepal	50	265
	Qatar	60	130
	Sudan	-	200
	Interregional	-	50
	Subtotal	155	1 261
United Nations Educational, Scientific and Cultural Organization	Egypt	158	204
	Jamaica	-	46
	Venezuela	-	10
	Subtotal	158	260
United Nations Environment Programme	Indonesia	-	14
	Tunisia	-	65
	Subtotal	-	79
United Nations Fund for Drug Abuse Control	Jamaica	-	132
	Thailand	-	497
	Subtotal	-	629

Annex table 8 (b) (continued)

Donor	Recipient country/region	Amount in 1989	Cumulative amount 1975-1989
United Nations Population Fund	China	-	50
	Indonesia	30	130
	Thailand	-	63
	Interregional	30	30
	Subtotal	60	273
United Nations High Commissioner for Refugees	Sudan	-	188
	Arab regional	-	145
	Subtotal	-	333
United Nations Industrial Development Organization	Algeria	-	1 000
	Comoros	5	5
	Tunisia	-	45
	Interregional	-	75
	Subtotal	5	1 125
United Nations Trust Fund for Sudano-Sahelian Activities	Somalia	-	294
	Africa regional	-	2 600
	Subtotal	-	2 894
Office of the United Nations Disaster Relief Co-ordinator	Bangladesh	-	25
	Chad	-	200
	China	50	110
	El Salvador	-	30
	Thailand	25	25
	Interregional	25	25
	Subtotal	100	415
USA for Africa	Mauritania	-	100
United States of America	Bangladesh	-	1 000
	Botswana	-	344
	Burkina Faso	-	500
	Cape Verde	28	28
	Chad	200	1 323
	Indonesia	-	350
	Jamaica	-	218

Annex table 8 (b) (continued)

Donor	Recipient country/region	Amount in 1989	Cumulative amount 1975-1989
	Mali	-	647
	Mauritania	-	144
	Sierra Leone	-	300
	Somalia	-	1 561
	Togo	-	170
	Africa regional	(2)	3 298
	Asia regional	(89)	311
	Central America regional	175	175
	Latin America regional	500	3 397
	Interregional	-	348
	Global	5	5
	Subtotal	817	14 119
Venezuela	Egypt	-	10
West Africa Development Bank	Africa regional	-	538
World Bank	Gambia	-	210
	Africa regional	673	1 245
	Asia regional	-	37
	Interregional	11	390
	Latin America regional	(114)	1 246
	Global	300	470
	Subtotal	870	3 598
World Health Organization	Guyana	10	10
	Palestinian people	-	500
	Subtotal	10	510
	TOTAL	37 083	246 643

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FINANCIAL, BUDGETARY AND ADMINISTRATIVE MATTERS

ANNUAL REVIEW OF THE FINANCIAL SITUATION, 1989

Report of the Administrator

Corrigendum

Page 1, Summary, paragraph 3, line 4

For paragraph 2 of decision 89/57 read paragraph 4 of decision 89/57

Page 11, paragraph 9, line 22

Replace penultimate sentence with the following

Second, this reduction may particularly be attributed to the tightening up by some executing agencies of procedures regarding the recording of unliquidated obligations in response to comments made by UNDP's external auditors.

Page 18, paragraph 32

Before the table, insert

Table 9. Reserve for Field Accommodation: total of reserve funds

Page 31, annex table 5

For International Telegraphic Union read International Telecommunication Union

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90-13145